



State of Illinois
PROPERTY TAX APPEAL BOARD

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LOUIS G. APOSTOL
Executive Director & General Counsel

**Meeting of the
Property Tax Appeal Board
January 12, 2016– 10:00 a.m.
Des Plaines, Illinois**

- 1. Roll Call**
- 2. Approval of Minutes from Previous Meeting**
- 3. Adoption or Amendments to the Agenda**
- 4. Executive Director's Report**
- 5. Discussion of Motions**

- a. Greg Cooper: #14-32893-I-1 (Cook – Thornton)

Appellant originally filed with the PTAB on 5-4-15. A total of 60-days has been granted for the submission of evidence. Appellant is requesting an additional 60-day extension for discussions with local appraisers to commission an appraisal report.

- b. Byron C.U.S.D. #226: #13-01186-I-3 (Ogle)

Appellant originally filed with the PTAB on 3-4-14. A total of 330-days has been granted for the submission of evidence. Appellant is requesting an additional 90-day extension due to the complexity of this nuclear power station, the voluminous evidence filing required, and the upcoming 2012 Byron Station hearings.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

Jerry White (Acting)
Springfield

Robert J. Steffen (Acting)
South Barrington

- c. Byron C.U.S.D. #226: #14-00462-I-3 (Ogle)

Appellant originally filed with the PTAB on 4-10-15. A total of 180-days has been granted for the submission of evidence. Appellant is requesting an additional 90-day extension due to the complexity of this nuclear power station, the voluminous evidence filing required, and the upcoming 2012 Byron Station hearings.

- d. Varesh Corporation: #14-30951-C-1 (Cook – Proviso)

Appellant originally filed with the PTAB on 4-10-15. A total of 90-days has been granted for the submission of evidence. Appellant is requesting an additional 90-day extension to compile evidence.

- e. 6647 Ingleside, LLC: #14-30358-R-1 (Cook – Hyde Park)

Appellant originally filed with the PTAB on 4-6-15. A total of 90-days has been granted for the submission of evidence. Appellant is requesting an additional 90-day extension to compile evidence.

- f. Gerald Forsythe: #14-31483-C-1 (Cook – W. Chicago)
Patrick Gibbons, Drummond & Briar LLC: #14-31481-C-2 (Cook – W. Chicago)
2005 W. Washington Blvd Condo Assoc.: #14-32920-R-1 (Cook – W. Chicago)
Atkore International, Inc.: #14-33876-I-3 (Cook – Thornton)
White Oaks Properties Group: #14-33952-R-1 (Cook – Thornton)
PJ & MR Investment, LLC: #14-33867-I-1 (Cook – Niles)
Bishop Lance Davis: #14-33884-C-1 (Cook – Thornton)
7-Eleven, Inc.: #14-33855-C-1 (Cook – Orland)
Fahim Lakhani 611 Wentworth, LLC: #14-33861-C-1 (Cook – Thornton)
Harry Travalos: #14-33887-C-1 (Cook – Niles)
Gina Buda G & L Series, LLC: #14-33866-C-1 (Cook – Thornton)
William Baird American Enterprise Bank: #14-33142-C-1 (Cook – Rich)
Colleen Murphy: #14-33227-R-1 (Cook – N. Chicago)
Byline Bank: #14-33254-R-1 (Cook – S. Chicago)
Hedy Pajonk Chexapad Holdings, LLC: #14-32925-C-1 (Cook – Jefferson)
Mirso Dragovic Pegas Properties, Inc.: #14-32900-I-3 (Cook – Jefferson)
Emil Baukert: #14-33883-C-1 (Cook – Niles)
Fahim Lakhani 102 PT, LLC: #14-33942-C-2 (Cook – Thornton)
Larry Irwin Apartment Investors VIII: #14-33941-C-1 (Cook – Thornton)
Larry Irwin DL Realty Partnership: #14-33940-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33930-R-1 (Cook – Thornton)
Larry Irwin Apartment Investors XIV: #14-33929-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33927-R-1 (Cook – Thornton)

White Oak Properties Group: #14-33926-R-1 (Cook – Thornton)
Lisa Dunbar Joy Fellowship Baptist Church: #14-33924-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33922-R-1 (Cook – Thornton)
White Oak Properties Group: #14-33905-R-1 (Cook – Thornton)
Mullen Circle Brand: #14-33868-I-1 (Cook – Niles)

In each of the appeals listed above, Appellant originally filed with the PTAB in either April or May of 2015. A total of 60-days has been granted for the submission of evidence. Appellant is requesting an additional 60-day extension to compile evidence and formulate legal arguments.

- g. Fred Schwer Exelon Corporation: #11-05318-I-3 (DeWitt)

The DeWitt County Board of Review was notified of the above filing on 12-18-13. A total of 510-days has been granted for the submission of evidence. The BOR is requesting an additional 60-day extension or until the final deadline for the Intervenors, 1-21-16. The BOR intends to file the same evidence as the Intervenors.

- h. D.J.W., Ltd.: #14-00263-I-3 (Stark)

The Stark County Board of Review was notified of the above filing on 9-24-15. A total of 90-days has been granted for the submission of evidence. The BOR is requesting an additional 60-day extension for an appraisal of the grain elevator. Request states the BOR is in the process of hiring an appraiser.

- i. Steven Landreth: #14-03358-R-1 (Union)

The Union County Board of Review was notified of the above filing on 8-28-15. A total of 90-days has been granted for the submission of evidence. The BOR is requesting an additional 30-day extension due to a property tax system software conversion and completing the 2015 assessments.

- j. The Golf Club at Stonewall Orchard, LLC: #14-02240-C-3 (Lake)

The Lake County Board of Review was notified of the above filing on 8-28-15. A total of 90-days has been granted for the submission of evidence. The BOR is requesting an additional 60-day extension for the negotiations of a settlement. Evidence will be submitted should the Appellant decide not to settle.

- k. Exelon Generation Company, LLC: #13-01185-I-3 (Ogle)

Intervenor, Byron C.U.S.D. #226, originally filed with the PTAB on 5-13-15. A total of 180-days has been granted for the submission of evidence. Intervenor is requesting an additional 90-day extension due to the upcoming 2012 hearing on the Byron Station appeals, the voluminous evidence filing required, and the complexity of the matter.

- l. Edward F. Paliatka: #14-20581-R-2 (Cook – Bremen)
Doug Shiple Midlothian Country Club: #14-22743-C-3 (Cook – Bremen)

In each of the appeals listed above, Intervenor, Forest Ridge S.D. #142, originally filed with the PTAB on 8-17-15. A total of 120-days has been granted for the submission of evidence. Intervenor is requesting an additional unspecified extension for the completion of an appraisal.

- m. David Wang Exelon Generation Company: #12-04331-I-3 (DeWitt)
Exelon Generation Co. LLC: #13-03247-I-3 (DeWitt)

In each of the appeals listed above, Intervenors, Clinton Unit S.D. #15, DeWitt County Board, Richland C.C.D. #537, Vespasian Warner Public Library, originally filed with the PTAB on 8-26-15. A total of 90-days has been granted for the submission of evidence. Intervenors are requesting an additional 90-day extension for the completion of an appraisal. Request states that the evidence deadline for the 2011 PTAB appeal (11-05318) is 1-21-16. Once this evidence has been completed for the 2011 appeal it will be updated and submitted for the 2012 appeal. Request further states that energy consultants have been retained regarding the economics of the plant and the electricity market.

- n. Kraft Foods, Inc.: #14-26010-C-3 (Cook – Northfield)

1. Intervenor, Sunset Ridge S.D. #29, originally filed with the PTAB on 9-3-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 60-day extension to compile evidence.

2. Intervenor, New Trier H.S.D. #203, originally filed with the PTAB on 9-22-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 90-day extension to analyze applicable public records regarding multiple recent sales and lease transactions involving the property. Intervenor also asserts that the parties are involved in settlement negotiations that include multiple years.

- o. GW Mt. Prospect LLC: #14-25547-C-2 (Cook – Wheeling)
Gendell Partners Euclid Wolf, LLC: #14-25829-C-2 (Cook – Wheeling)

In each of the appeals listed above, Intervenor, River Trails S.D. #26, originally filed with the PTAB on 9-3-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 60-day extension to compile evidence.

- p. Horizons Management Assoc., LLC: #14-23944-C-2 (Cook – Lyons)

Intervenor, Lyons S.D. #103 originally filed with the PTAB on 8-31-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 90-day extension for the completion of an appraisal. Letter from appraiser (12-1-15) indicates professional commitments as reason for 90-day request.

- q. Target Corporation: #14-24242-C-2 (Cook – Stickney)

Intervenor, Reavis H.S.D. #220, originally filed with the PTAB on 9-21-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 60-day extension for the completion of an appraisal. Letter from appraiser (12-18-15) indicates professional commitments as reason for 60-day request.

- r. AT&T Services: #14-23497-I-2 (Cook – Lyons)

Intervenor, Summit S.D. #104, originally filed with the PTAB on 9-23-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 45-day extension for the completion of an appraisal. Letter from appraiser (12-18-15) indicates current workload as reason for 45-day request.

- s. John Boedeker: #14-03532-C-3 (St. Clair)

Intervenor, Southwestern Illinois College #522, originally filed with the PTAB on 8-24-15. A total of 90-days has been granted for the submission of evidence. Intervenor is requesting an additional 60-day extension to complete the preparation of evidence.

- t. Bre/Esa P. Portfolio, LLC: #14-03596-C-2 (St. Clair)

Intervenors, Southwestern Illinois College #522 and Central S.D. #104, originally filed with the PTAB on 9-15-15 and 9-21-15, respectively. A total of 90-days has been granted for the submission of evidence. Intervenors are requesting an additional 60-day extension to complete the preparation of evidence.

- u. Christy Lamb: #14-02794-R-1 (McHenry)

Appellant, represented by legal counsel, filed an appeal with the PTAB on 3-28-15. The filing was complete and the McHenry County Board of Review was notified of the appeal on 5-27-15 with a 90-day extension expiring on 8-25-15. On 8-24-15, the BOR submitted evidence that was forwarded to the Appellant's counsel as listed on the appeal form along with a 30-day extension for rebuttal evidence. Per an email received by the PTAB on 10-16-15, Appellant claims to have left a voicemail on 7-21-15 asking the PTAB to change her attorney's email address then states the rebuttal evidence was sent to an old address and was not forwarded to her until after the 30-day rebuttal deadline. Appellant is now requesting an extension for rebuttal be granted by the PTAB.

- v. Efi Andrianopoulos: #14-29316-C-1 (Cook – Jefferson)

Appellant, represented by counsel, filed an appeal with the PTAB on 4-2-15. An initial review indicated that the BOR original decision submitted with the filing was not for the correct parcel number. A checklist indicating missing information required and a 30-day extension was mailed to counsel on 8-14-15 with a due date of 9-13-15 (Sunday). On 9-14-15, the PTAB received all previously submitted information from Appellant's counsel but not the required BOR original decision. The appeal was dismissed for lack of jurisdiction on 11-19-15. Per correspondence received 12-4-15, Appellant's counsel is requesting the PTAB reinstate the appeal and included the required 2014 BOR decision dated 3-5-15.

- w. Collinsville C.U.S.D. #10: #13-01158-C-3 (Madison)

The above appeal was initiated by a taxing district contending undervaluation. The school district submitted an appraisal estimating the subject property had a market value of \$4,126,000. The subject property had an assessment of \$1,049,190 reflecting a market value of approximately \$3,147,570.

The owner/taxpayer intervened and submitted an appraisal estimating the subject property had a market value of \$2,850,000 as of January 1, 2013. The taxpayer also submitted an appraisal review of the Appellant's appraisal concluding the appraisal did not produce credible results and is not reliable for any purpose.

Southwestern Illinois College intervened and adopted the evidence submitted by the Appellant, Collinsville C.U.S.D. #10.

The Appellant subsequently filed a request to withdraw the appeal.

The Board of Review (BOR) submitted its "Notes on Appeal" agreeing with the Appellant's withdrawal of the appeal and requested the assessment set by the BOR stand. The BOR had reduced the assessment from \$1,519,560 to \$1,049,190. The BOR submitted no evidence of value.

The taxpayer/intervenor filed a response to the withdrawal request contending that with the dismissal of the Appellant's appeal the only evidence in the record is the taxpayer's appraisal and requested the assessment be reduced to \$950,000 to reflect the appraised value. Alternatively, the taxpayer requested that if the PTAB will not grant the taxpayer's reduction request, the appeal will be dismissed in its entirety, leaving the BOR's original reduction in place.

Southwestern Illinois College responded asserting that if the PTAB considers the taxpayer's request for a further reduction in the assessment, the adopted evidence (Appellant's appraisal) remains in the record and must be considered.

Issue: Should the PTAB grant the Appellant's withdrawal request.

- x. Shadow Ridge: #14-28813-R-1 (Cook – Palos)
- Shadow Ridge: #14-28817-R-1 (Cook – Palos)
- Shadow Ridge: #14-28819-R-1 (Cook – Palos)
- Shadow Ridge: #14-28820-R-1 (Cook – Palos)
- Shadow Ridge: #14-28828-R-1 (Cook – Palos)
- Shadow Ridge: #14-28830-R-1 (Cook – Palos)
- Shadow Ridge: #14-28840-R-1 (Cook – Palos)

In each of the appeals listed above, Appellants (represented by legal counsel) originally filed with the PTAB on 3-23-15. A total of 60-days was granted per notification letter dated 8-6-15 with a due date of 10-5-15 (Monday). Evidence for each appeal was received by the PTAB on 10-13-15 with a postmark date of 10-7-15 (2-days late). Each appeal was dismissed on 10-30-15 with a letter referring to the tardiness of the evidence received. Per correspondence received 11-30-15, Appellant is requesting the PTAB reinstate the appeals indicating a due date for the above dockets was not received and that the entire subdivision was filed on (approximately 20 complaints) and notices of extension from the PTAB was received on all except the above 7. Each file contains the copy of the 8-6-15 notice of extension from PTAB.

- y. Vincent Incopero: #12-27066-R-1 (Cook – Proviso)
Vincent Incopero: #12-27067-R-1 (Cook – Proviso)
Vincent Incopero: #12-27068-R-1 (Cook – Proviso)
Vincent Incopero: #12-27069-R-1 (Cook – Cicero)
Vincent Incopero: #12-27070-R-1 (Cook – Proviso)

In each of the appeals listed above, Appellant originally filed with the PTAB on 3-25-13. On 11-20-15, **no change** decisions were issued on all of the dockets and sent to Mr. Incopero. Per an email dated 11-25-15, Mr. Incopero called the Des Plaines office expressing his dissatisfaction with the outcome of the decisions and was instructed to file an administrative review with the circuit court. He stated that this was something he did not want to do as the court would find it an annoyance. On 12-2-15, the PTAB received a Motion to Reconsider the decision issued on 11-20-15 for each of the above listed appeals.

- z. Gregory Yurovsky: #13-22225-R-2 (Cook – N. Trier)

Appellant originally filed with the PTAB on 2-4-14. Evidence from all parties to the appeal has been received and the file was made Ready for Hearing on 5-18-15. Appellant submitted rebuttal evidence on 5-23-15. This was forwarded to all parties on 7-16-15. On 8-10-15 Intervenors to the appeal filed a Motion to Strike Appellant's Submission of Rebuttal Evidence. Motion states the appraisals submitted as rebuttal from the Appellant were prepared before any party submitted evidence regarding the above appeal and is entirely independent of, and without reference to, the evidence submitted by any of the parties. Motion further states that the 5-23-15 Appellant submission is a back-door attempt to submit additional evidence in support of the case in chief and in violation of PTAB's rules of procedures.

- aa. Community Housing Partners XI: #11-21609-C-1 (Cook – Lake View)

Appellant originally filed with the PTAB on 2-16-12. A decision was rendered from the PTAB and the file was closed with a stipulation signed by both parties on 1-23-15. An amended stipulation was received from the Appellant and signed by both parties on 12-28-15. Parties to the appeal are requesting the PTAB amend the decision issued 1-23-15 to reflect the new stipulation.

6. Attachments

- Decisions A – G and Z
- Workload Report

7. Other Business

8. Adjournment